IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

FRIDAY, THE TENTH DAY OF FEBRUARY
TWO THOUSAND AND SIX

PRESENT

THE HON'BLE SRI JUSTICE BILAL NAZKI

and
THE HON'BLE SRI JUSTICE G.CHANDRAIAH

–

WRIT PETITION No.2002 of 2006

Between:

M/S.Sri Nagavali Solvent Oils Private Limited,

NH-5,Kesavaraopet Post, S.M.Puram,

Srikakulam District, rep. by its Accounts Incharge,

Mr.U.V.Prasad Rao.

..... PETITIONER

AND

1.The Commercial Tax Officer, Rajam Circle,

Srikakulam District and 2 others.

.....RESPONDENTS

ORDER: **(Per Hon'ble Sri Justice Bilal Nazki,)**

Heard learned Counsel for the parties. With their consent, the Writ Petition is being disposed of at this stage.

Pending appeal before the appellate authority, the petitioner moved a stay application, which has not been decided so far. In the meantime, the garnishee notice dated 21-01-2006 has been issued.

It is submitted that out of the disputed tax liability, the petitioner has already deposited some amount. Therefore, in the interest of justice, we direct that the garnishee notice be suspended subject to deposit of half of the total liability minus the amount, if any, already deposited by the petitioner, within a period of four weeks from today. The order shall remain effective till the appeal is decided. However, if the amount is not paid within four weeks, the garnishee notice may be given effect to. The deposit of amount shall be without prejudice to the rights of the petitioner in the appeal.

Writ Petition is disposed of accordingly. No costs.

(Bilal Nazki, J)

10th February, 2006

(G.Chandraiah, J)

Note:

Furnish CC

In two days

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Pending disposal of the appeal before the Tribunal, stay application has been moved before the first respondent, which has not been decided so far. In the meantime, the order of attachment has been passed.

After hearing the learned Counsel for the parties and with their consent, we dispose of the writ petition with a direction that on deposit of 50% of the disputed tax by the petitioner within a period of four weeks, the attachment order dated 14-12-2005 shall be set aside. The order shall remain effective till the appeal is decided. No costs.